

## SUPPLEMENTARY INSTRUCTIONS FOR IOWA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

Agricultural extension districts and councils  
 Airport authorities (single-county)  
 Airport commissions (single-county)  
 County cluster boards  
 County conservation boards  
 County enterprise commissions  
 County public hospitals  
 Cultural and entertainment districts  
 District health departments  
 Emergency management commissions  
 Enterprise zones  
 Highway drainage districts  
 Joint 911 service boards  
 Levee and drainage districts and sub-districts  
   (managed by the county board of supervisors  
   or the county board of drainage commissioners)  
 Library districts  
 Secondary road assessment districts  
 Soil conservation and flood control districts  
   in mining areas (managed by the county board  
   of supervisors)  
 Special assessment and joint special assessment districts  
 Townships  
 Veterans affairs commissions

### SPECIAL NOTE:

Exclude revenues collected for and transmitted to the state school districts or municipalities. Exclude the revenues raised from, and the expenditure of:

Corporation and school district taxes  
 Soldiers' bonus taxes  
 State auto registration fees

### PART 2 - REVENUES

#### 3. A. Property taxes (Code T01)

Report all county taxes collected regardless of fund. Exclude taxes collected by your county as the agent for other local governments. Report the county share of state property tax relief payments in PART 2, question 4, item M, at Code C30,

#### 3. B. Local sales taxes

1. General sales tax – (Code T09)  
Local option tax
6. Public utilities sales tax – (Code T15)  
Utility Tax Replacement Excise Tax

8. Other sales tax - (Code T19)  
Report receipts from the hotel/motel tax.

#### 3. C. Licensing and permit taxes

3. Motor vehicle licenses (local) (Code T24)  
Include fees retained for selling state auto
4. Public utilities licensing and permit taxes (Code T27)  
Include administrative fees retained for registering commercial vehicles.
6. Other licenses and permits (Code T29)  
Include:  
     Bike licenses  
     Building permits  
     Dog licenses  
     Fees retained for collecting the state road use tax  
     Hauling permits  
     All other licenses and permits

#### 3. E. Other taxes

2. Documentary and stock transfer tax (Code T51)  
  
Include portion of the real estate transfer tax retained by the county.

### 4. Intergovernmental revenues

#### A. Streets and highways – From the State (Code C46)

Include road use tax distributions

#### C. Public welfare – From the State (Code C79)

Include state grants for welfare administration and other state welfare payments to county.

#### D. Health and/or hospitals – From the State (Code C42)

Include:  
 Alcoholism grants  
 Health planning grants  
 Hospital construction grants  
 Social service mental health grants

#### M. General support – From the State (Code C30)

Include state property tax relief payments and bank franchise tax.

**N. All other** – From the State (Code C89)

Include:

- Bicentennial grants
- Civil defense reimbursements
- Corrections grants
- County fair board
- EEA grants
- EOA grants
- Flood disaster grants
- Historic preservation grants
- HUD planning grants
- Iowa Youth Services - planning grants
- LEAA grants
- All other grants and reimbursements

**5. Other than tax and intergovernmental revenues**

- B.13. Include here the revenue of county operated nursing homes.

**PART 3 – EXPENDITURES**

**8. Intergovernmental expenditures**

Include your county's payment to state mental health institutions, Item J.

**9. Direct expenditures by purpose and type**

**R. Public welfare**

5. Include here the expenditure of county operated nursing home.

**PART 4- INDEBTEDNESS**

Include here the county's share of the IMWCA debt.